



General Assembly

February Session, 2012

Proposed Bill No. 5149

LCO No. 329

Referred to Committee on Judiciary

Introduced by:
REP. LEGEYT, 17th Dist.

AN ACT CONCERNING THE OCCUPATIONAL TAX ON ATTORNEYS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That subdivision (2) of subsection (g) of section 51-81b of the general
- 2 statutes be amended with respect to the exemption from the
- 3 occupational tax on attorneys to increase, from four hundred fifty
- 4 dollars to one thousand dollars, the maximum amount an attorney
- 5 may receive in legal fees or other compensation for services involving
- 6 the practice of law during any calendar year without being subject to
- 7 the occupational tax.

Statement of Purpose:

To increase the amount of compensation an attorney who does not engage in the practice of law as an occupation can receive in legal fees or related compensation and remain exempt from the occupational tax on attorneys.